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**From:**

**Sent:** Thursday, January 06, 2011 2:47:54 PM

**To:**

**Cc:**

**Subject:** RE: 7216 Presentations

Hi

Yes, the taxpayer would not need to sign the consent prior to signing the return, because the consent is not being obtained in the context of solicitation of additional services. If the tax return preparer were to obtain a consent for purposes of soliciting other services (e.g., financial planning services), then the taxpayer would need to sign the consent prior to the preparer's presentation of the completed return to the taxpayer for signature.

You are correct that there is no restriction under 7216 on use or disclosure as it relates to determining estimated tax for a particular taxpayer, as 7216(b)(2) provides an exception to the general rule.

I will defer to        as to your third concern.